TITLE INDEX TO ARTICLES

PAGE

AN ECONOMIC ANALYSIS OF THE PREFERENTIAL TAX TREATMENT OF PERSONAL INCOME IN CANADA AND THE UNITED STATES: *Irving J. Goffman* 77

ASSIGNMENT OF INCOME: FRUIT AND TREE AS IRRIGATED BY THE P. G. LAKE CASE: *Charles S. Lyon and James S. Eustice* 293

AUTOMATIC DATA PROCESSING AND TAX ADMINISTRATION: THE POTENTIALITIES OF ADP: *Stanley S. Surrey* 165

CHARITABLE FOUNDATIONS MAKING GRANTS ABROAD: *Berrien C. Eaton, Jr.* 41

COLLAPSIBLE CORPORATIONS UNDER THE 1958 AMENDMENTS: *John J. Boland* 203

ENTERTAINMENT AND RELATED EXPENSES UNDER LEGISLATIVE ATTACK: *Norman H. Lipoff* 183

FEDERAL INCOME TAX TREATMENT OF INTERNATIONAL SALES OF GOODS: A REEVALUATION OF THE TITLE-PASSAGE TEST: *Johannes R. Krahmer* 235

JURISDICTION TO TAX AND INTERNATIONAL INCOME: *Martin Norr* 431

PROFESSIONAL ASSOCIATIONS AND FEDERAL INCOME TAXATION: SOME QUESTIONS AND COMMENTS: *Boris I. Bittker* 1

PROFESSIONAL ASSOCIATIONS AND THE KINTNER REGULATIONS: SOME ANSWERS, MORE QUESTIONS, AND FURTHER COMMENTS: *Marcus D. Grayck* 469

TAXATION OF DISTRIBUTIONS MADE IN CONNECTION WITH A CORPORATE REORGANIZATION: *Thomas B. Moore* 129

TESTIMONIAL PRIVILEGE OF ACCOUNTANTS IN FEDERAL TAX FRAUD INVESTIGATIONS: *James S. Fahey* 491

THE CASE FOR A STEPPED-UP BASIS TO THE TRANSFEREE IN CERTAIN REORGANIZATIONS: *Jack S. Levin* 511

THE CONCLUSIVENESS OF STATE COURT DECREES IN FEDERAL TAX LITIGATION: *Elliott K. Braverman and Mervyn S. Gerson* 545

THE ENTITY CONCEPT IN FEDERAL INCOME TAX RETURNS FOR AFFILIATED CORPORATIONS: *Stanley P. Wagman* 577

TRAVELING EXPENSES "AWAY FROM HOME": *Russell E. Haddleton* 261

TITLE INDEX TO MISCELLANEOUS ITEMS

BOOK REVIEWS

PAGE

WORMSER: THE PLANNING AND ADMINISTRATION OF ESTATES: *Edmund W. Pavenstedt* 155

SELECTED TAX READING.....163, 289, 465, 595

AUTHOR INDEX

PAGE

BITTKER, BORIS I.: *Professional Associations and Federal Income Taxation: Some Questions and Comments* 1

BOLAND, JOHN J.: *Collapsible Corporations Under the 1958 Amendments* 203

BRAVERMAN, ELLIOTT K. AND MERVYN S. GERSON: *The Conclusiveness of State Court Decrees in Federal Tax Litigation* 545

EATON, BERRIEN C., JR.: *Charitable Foundations Making Grants Abroad* 41

EUSTICE, JAMES S. AND CHARLES S. LYON: *Assignment of Income: Fruit and Tree as Irrigated by the P. G. Lake Case* 293

EUSTICE, JAMES S.: *Selected Tax Reading* 163, 289, 465, 595

FAHEY, JAMES E.: *Testimonial Privilege of Accountants in Federal Tax Fraud Investigations* 491

GERSON, MERVYN S. AND ELLIOTT K. BRAVERMAN: *The Conclusiveness of State Court Decrees in Federal Tax Litigation* 545

GOFFMAN, IRVING J.: *An Economic Analysis of the Preferential Tax Treatment of Personal Income in Canada and the United States* 77

GRAYCK, MARCUS D.: *Professional Associations and the Kintner Regulations: Some Answers, More Questions, and Further Comments* 469

HADDLETON, RUSSELL E.: *Traveling Expenses "Away from Home"* 261

KRAHMER, JOHANNES R.: *Federal Income Tax Treatment of International Sales of Goods: A Reevaluation of the Title-Passage Test* 235

LEVIN, JACK S.: *The Case for a Stepped-Up Basis to the Transferee in Certain Reorganizations* 511

LIPOFF, NORMAN H.: *Entertainment and Related Expenses under Legislative Attack* 183

LYON, CHARLES S. AND JAMES S. EUSTICE: *Assignment of Income: Fruit and Tree as Irrigated by the P. G. Lake Case* 293

MOORE, THOMAS R.: *Taxation of Distributions Made in Connection with a Corporate Reorganization* 129

NORR, MARTIN: *Jurisdiction to Tax and International Income* 431

PAVENSTEDT, EDMUND W.: *Review of Wormser: The Planning and Administration of Estates* 155

SURREY, STANLEY S.: *Automatic Data Processing and Tax Administration: The Potentialities of ADP* 165

WAGMAN, STANLEY P.: *The Entity Concept in Federal Income Tax Returns for Affiliated Corporations* 577